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**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW JERSEY**

Dr. Fadi Chaaban, Dr. Sabino R. Torre, Dr.
Constantinos A. Costeas, and Dr. Anthony J.
Casella as trustees of Diagnostic & Clinical
Cardiology, P.A. Profit Sharing Plan,

Plaintiffs,

v.

Dr. Mario A. Criscito,

Defendant.

Case No. 2:08-cv-01567 (GEB/MEA)

**DECLARATION OF
BRIAN WARNOCK**

BRIAN WARNOCK, of full age and upon his oath, declares as follows:

1. I am the vice-president of American Pension Corporation ("APC") and have been employed by APC since 1981. When my employment began, APC was already the third-party administrator for the Diagnostic & Clinical Cardiology, P.A. Profit Sharing Plan and its predecessor Money Purchase Plan (collectively "Plan"). APC has served without interruption, and continues to serve, as the Plan's third-party administrator.

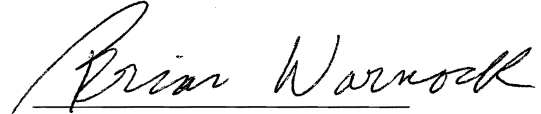
2. I have extensive experience preparing Forms 5500 and related documents for pension plans. I am advised that this Court's January 31, 2011 Memorandum Opinion permits Plaintiffs to recover the costs of correcting the 1999 to 2005 Forms 5500. Those corrections will entail not just filing new Forms 5500, but also revising the corresponding participants' benefit statements to reflect the correct amounts for each year.

3. APC will charge the Plan \$1600 per year for each of the seven years during the period 1999-2005 to make the necessary corrections, for a total of \$11,200.

4. APC will also have to correct the Forms 5500, and revise the corresponding participants' benefit statements, for each of the four years during the period 2006-2009 at the same cost of \$1600 per year, for an additional total cost of \$6400.

I declare under penalty of perjury that the foregoing is true and accurate.

Executed on February 17, 2011.


BRIAN WARNOCK